CHAPTER XII.

SALT.

The Salt Department in this Presidency was established by Bombay Act 7 of 1873, the control of it being vested in the Collector of Salt Revenue. It formed previously a part of the Customs Department. By Bombay Act V. of 1882 a Commissioner of Salt Revenue was appointed.

The excise on salt in the Bombay Presidency only dates from 1838, in which year transit and town duties and other vexatious imposts were abolished, and in order to make up to Government for this loss of revenue an excise of eight annas a maund was imposed on all salt delivered from any place of manufacture in the British territories. Regulations were by the same Act (No. XXVII. of 1837) made for the proper supervision of the manufacture. This excise was from time to time increased up to Rs. 1-13-0 a maund, at which point it stood from 1869 to 1878, when it was increased by Act 18 of 1877, to Rs. 2-8-0 a maund, which was reduced in 1882 to Rs. 2 a maund, the rate now existing throughout almost the whole of India. By Act XXXI. of 1850 a duty equivalent to this excise was imposed on salt imported from or (unless covered by a pass) exported to foreign territory, and, to prevent smuggling, preventive lines along our different frontiers were established. But under special arrangements made with foreign and native states most of these preventive lines have now been abolished.

All the salt manufactured in this Presidency, with the exception of that made at Kháragora in the Runn of Kutch, is sea-salt, and the works are therefore confined to the districts with a sea-border. But the system in Guzerat differs from that in the Konkan. At Kháragora and in the Guzerat salt works, now existing only at Bulsar, the works and the salt itself when manufactured belong to Government. In the Konkans the works do not generally belong to Government: those that do are leased for a term of years to Shelotrees, or private proprietors, and Government has nothing to do with the sales, but simply receives the excise on the salt removed from the works. At Kháragora salt is manufactured from water drawn from wells or brine-pits.

All other details as to the manufacture, export, smuggling, and consumption of salt, previous to the organization of the Salt Department and the passing of the Salt Act, will be found in Mr. Pedder's printed Reports No. 103 of July 30th, and No. 125 of August 22nd, 1870. The laws on the subject are—

Act XVI. of 1879; Bombay Acts VII. of 1873 and V. of 1882; and Acts XI. and XII. of 1882.

1. **Powers of Government.**—The principle on which Government has hitherto acted in order to secure the due operation of the measure by which the tax on salt has been substituted for land customs, &c., is that the establishment of salt works is a sort of royalty, which cannot be exercised but by the paramount authority in the country, or under its sanction.—*G. R. No.* 2796, *Sept.* 8, 1840.

2. The Gaikwar has no right either to establish salt works in his dominions or to open ports through which untaxed salt might be introduced or exported.—*G. of I. No.* 3193, *May* 31, 1869.

3. Government possesses and has exercised the right of preventing the passage of untaxed salt into Guzerat (and it may be added of opium into Kattywar) by placing where necessary a preventive line in certain parts of the Kattywar territory, and also of regulating and restricting the manufacture of salt in Kattywar States near the British frontier.—*G. R. No.* 4889, *July* 31, 1875.

Government have prohibited the manufacture of earth salt in the state of Balasinor, and in the states and jaghirs of the Deccan and S. M. Country. Magistrates of districts bordering on the Nizam's territory and Mysore should order the police to exercise special vigilance to repress the smuggling of earth salt and rock salt from those states. All revenue and police officers should take pains to detect and suppress the manufacture of earth salt within their charges.—*G. R. Nos.* 3845, *July* 23, *and* 6158, *Nov.* 19, 1879.

The Bombay Salt Act of 1873, is extended to the jaghir territories of the state of Jath, so far as its provisions are applicable.—*Gov. Notif. No.* 4859, *Sept.* 14, 1880.

4. **Forest Officers.**—A Forest officer is a Revenue officer within the meaning of Section 8 of the Bombay Salt Act.—*G. R. No.* 907, *Feb.* 9, 1882.

5. **Warehousing of Salt.**—The provisions of Part IV. of the Salt Act relating to the warehousing of salt were brought

into force in the districts of Ahmedabad, Surat, Tanna, Colaba, Ratnaghery, Belgaum, and Canara from June 1, 1876. Applications for licenses to store salt for sale and for special permits should be made to the Assistant Collectors of Salt Revenue of the district.—*G. R. No.* 6389, *Nov.* 16, 1875.

6. At places in the immediate neighbourhood of large salt works or close to the frontier preventive line licensees are not to keep in store more than 50 Indian maunds at a time. This condition is inserted in the licenses.—*G. R. No.* 2918, *May* 16, 1876.

7. The rules prescribed by Government under S. 36 of the Bombay Salt Act 1873 for regulating and licensing the storage or possession of salt for purposes of sale within the limits of the districts to which the provisions of Part IV. of the Act have been extended, are inserted in the licenses.—*G. R. No.* 6324, *Nov.* 30, 1874.

8. **Importation of Salt.**—The landing or importation by sea of salt at any port or place within the limits of the districts of Surat, Broach, Kaira, and Ahmedabad is prohibited.—*Notif. Nov.* 30, 1874.

The importation of salt at the port of Bhiwandi in the Thána District is prohibited.—*Gov. Notif. No.* 6985, *Dec.* 27, 1879.

The port of Kalyán in the Thána District will be closed from 1st January 1884 for the landing or importation of salt.—*Gov. Notif. No.* 6805, *June* 27, 1883.

9. **Exportation.**—Prepayment of full duty on all salt exported from Bombay is compulsory.—*G. of I. No.* 4951, *March* 16, 1877.

A wastage allowance at the rate of 5 per cent. is granted on shipments of salt from salt works in the Bombay Presidency, for exportation to Calcutta in square-rigged vessels on certain conditions.—*Notif. June* 14, 1875.

The rule regarding the grant of wastage allowance has been extended to salt exported in square-rigged vessels to the port of Mangalore in South Kánará, and to the ports of Cochin, Ponání, Beypore, Calicut, Badajara, Tellicherry, and Cannanore in Malabar. —*G. R. No.* 2556, *May* 15, 1880.

10. **Credit to dealers.**—Wholesale traders are allowed to remove salt on credit from salt works and depôts in the Bombay Presidency on their depositing, under certain conditions, with the

Collector of Salt Revenue, blank endorsed Government securities, and on entering into an agreement.—*G. R. No.* 6162, *Nov.* 24, 1874.

11. **Payments by dealers.**—When it is desired that payments on account of the Salt Department should be received at any Government Treasury (Hoozoor or District) application will be made by the Collector of Salt Revenue, or by the Assistant in charge of his Hoozoor Office in Bombay, to the Collector of the District in which such Treasury may be situated for the issue of general instructions to the Treasury Officer concerned to receive from traders and others any sums tendered by them on account of the Collector of Salt Revenue. After the issue of such instructions, but not otherwise, Treasury Officers will receive and account for any monies tendered to them for remittance or credit to the Collector of Salt Revenue. [The remaining rules refer to details of account &c.]—*G. R. No.* 5482, *Oct.* 16, 1874.

Payments on account of salt proposed to be removed from the salt works in the neighbourhood of Bombay, except from those at Pen, for exportation by sea or rail, must be made at Bombay, in the Head Quarter Office of the Collector of Salt Revenue.—*G. R. No.* 2800, *June* 1, 1880.

12. **Sifting of Salt.**—The practice of sifting is prohibited at all salt works in the Presidency; but nothing in this rule shall prevent the sifting of salt previous to its first storage at a salt work or after its removal beyond a preventive station.

Salt, the produce of each manufacturing season, shall be stored separately from the produce of other manufacturing seasons at all salt works in the Presidency.—*Notif. April* 18, 1877.

13. **Bagging of Salt.**—The removal of loose salt from any salt work, or from any "Kothar" at any salt work in the Presidency, is prohibited.

All salt shall be bagged, and the quantity of salt contained in each bag shall be legibly marked on the same, previous to removal from any salt work, or from any "Kothar" at any salt work, in the Presidency.—*Notif. July* 27, 1874.

14. **Rewards to informers.**—(1) The Collector of Salt Revenue, when ordering the confiscation of any property under the Salt Act, may grant in such proportions as he may think fit, to any person or persons who have contributed to the seizure of the property or the conviction of the offender, a reward not exceeding

Rs. 3 per maund of Salt confiscated, plus the estimated value of any other articles confiscated in the case, plus the amount of any fine imposed.

(2) In any case, in which, in the opinion of the Collector of Salt Revenue, any person has performed any service of special merit in respect of the prevention or detection of Salt smuggling, or of any offence against the Salt laws, the Collector may grant to such person a reward not exceeding fifty rupees.

(3) The Collector of Salt Revenue or an Assistant Collector with the sanction of the Collector may incur expenditure not exceeding one hundred rupees in each case for the employment of informers or for other purposes connected with the prevention or detection of salt smuggling, or of any offence against the laws relating to salt.—*Notif. April* 1, 1878.

15. **Contraband Salt.**—Half the sale proceeds of smuggled salt seized in Native territory should be handed over to the Native States.—*G. R. No.* 1911, *March* 31, 1876.

16. Where it is shown that the contraband salt was removed from a particular work, it should be restored, and the offenders prosecuted for theft.—*G. R. No.* 4568, *Oct.* 23, 1869.

17. **Exemption from duty.**—In passing a frontier preventive station a single traveller is allowed to carry salt free of duty not exceeding half a Bengal seer. A family or party of travellers not exceeding six may carry the same quantity for each person. But when the quantity brought to the Nakas by a party (however numerous) exceeds three Bengal seers full duty is to be leived on the whole quantity found in their possession.—*G. R. No.* 530, *Jan.* 28, 1853.

18. **Departmental Examinations.**—

Every officer appointed to be or to act as an Assistant Collector of Salt Revenue is required to pass at the first examination held not less than six months after he joined his appointment, in at least one Vernacular language of the Presidency (Marathi, Gujerathi, or Canarese) and in the following subjects :—

The Indian Penal Code, The Criminal Procedure Code, The Salt Acts, Sea Customs Acts, Land Customs Acts, and Ports and Port Dues Acts in force in the Bombay Presidency for the time being.

Chapters 2, 7, 9 and 10 of the Indian Evidence Act.

II.—This examination will be held at the same time and place as the half-yearly Departmental Examination of Junior Civilians, by a Committee consisting of the Under-Secretary to Government in the Judicial Department, the Oriental Translator and another Member appointed by Government.

III.—The examination in the Vernacular is the same as that to be passed by Junior Civilians before their investiture with the lowest Magisterial powers. There will be two papers of question in the Acts, one referring to the Penal Code and the Salt and Sea Customs Acts; the other to the other Acts specified. The time allowed for each will be three hours. 150 marks will be allotted to each. Candidates to pass must obtain 60 per cent. of the aggregate number of marks for both papers, or 180 marks in all. The assistance of books is not allowed. An officer failing to pass shall be removed from his appointment.

IV.—An Assistant Collector of Salt Revenue shall, within twelve months after passing the above examination pass before the Central Departmental Examination Committee at Bombay according to the Higher Standard test in the Vernacular language of the District to which he belongs: provided that if prior to his appointment he shall have passed this examination or one of equal difficulty in the language in question, he need not pass again in the same language.

V.—If an Officer after appointment is removed from a Marathi to a Guzerathi, or Canarese, district, or *vice versa*, he shall be required to pass the examination described in Rule IV. in the language of the district to which he is transferred within one year from his transfer, if prior to his transfer from his first district he had not passed in the language of it, but if before his removal he had passed in the Vernacular of that district he shall then only pass within one year from his transfer in the Vernacular of the district to which he may be moved similar to that prescribed in the Notification of Government (J. D.) No. 2161, Aug. 12, 1863.

VI.—An officer failing to pass the examination as prescribed in Rules IV. and V., shall be permitted a second trial within six months; but if within 18 months from his passing under Rule I. or of his transfer, he shall not have passed the above examination, he shall be removed from his appointment.

VII.—In addition to the above every Assistant Collector of Salt Revenue, whether in the Military or Uncovenanted Service,

shall, within twelve months of the date of passing under Rule I., pass an examination in the following Acts (and any others which may be added by Government):—

The Indian Penal Code and Amending Acts; The Code of Criminal Procedure; The Indian Evidence Act; The Acts relating to Salt, Sea and Land Customs, Ports and Port Dues, Opium, Abkaree, Registry of Vessels, Passenger and Pilgrim Ships, Arms and Ammunition in the Bombay Presidency.

VIII.—Three papers will be set at each examination. The first will relate to the Penal and Criminal Procedure Codes, the second to the Salt and Sea and Land Customs Acts, the third to the other Acts mentioned. 150 marks will be allotted for each paper. Candidates to pass must obtain 60 per cent. of the aggregate number of marks for the three papers, or 270 marks in all. The question must be answered without the assistance of books.

IX.—The above examination shall be held in Bombay with the Departmental Examination of Junior Civilians, by the Under-Secretary in the Judicial Department, and another Officer to be appointed by Government by whom the questions shall be prepared, and with whom it shall rest to assess the answers, and decide whether the examinee has passed.

X.—If an Officer fails to pass the examination under Rule VII., he may present himself again at the end of six months; but if within eighteen months of his passing under Rule I. he shall not have passed under Rule VII., he shall be removed from his appointment.

XI.—An Officer serving as Assistant Collector of Salt Revenue will be on probation, until he has passed the examinations prescribed in Rules IV. and VII., and if within twelve months from his passing under Rule I., he shall not have passed those examinations, a deduction of 20 per cent. will be made from his salary until he shall have passed both examinations.

XII.—Officers of the Department drawing salaries of Rs. 100 and upwards may be examined if they obtain leave from the Collector of Salt Revenue, and if passed should receive a certificate of qualification.—*Notif. Aug.* 7, 1874.

19. An Officer holding the post of Supernumerary Assistant Collector of Salt Revenue should not be appointed to be or to act as an Assistant Collector until he has passed the Higher Standard Examination.—*G. R. No.* 120, *Jan.* 10, 1882.